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Appl. No. 10/714,021
Reply to Office Action of June 13, 2006**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Appl. No.: 10/714,021 **Confirmation No.:** 1983
Inventor: Atsushi Kato
Filed: November 13, 2003
TC/A.U.: 1773
Examiner: Stevan A. Resan
Docket No.: 075834.00447
Customer No.: 33448

PRELIMINARY AMENDMENT ACCOMPANYING RCE

Mail Stop RCE
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

S I R:

In response to the Office Action of June 13, 2006, please amend the above-identified application as follows:

Amendments to the Title of the Invention are on page 2 of this paper.

Amendments to the Claims begin of page 3 of this paper.

Remarks/Arguments begin on page 5 of this paper.

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Please replace the Title of the Invention with:

**"MAGNETIC RECORDING MEDIUM WITH DUAL MAGNETIC LAYERS
INCLUDING SPECIFIC RESINS"**